

Sales Tax - Hotels and Motels

Are services taxable in Colorado in the case of hotel or motel rooms?

Colorado generally does not impose a state sales or use tax on services. Exceptions to this rule do exist. They include:

- sales tax upon local telephone calls,
- **Rooms and accommodations,**
- Maid service charges related to rental of accommodations

Some home rule cities (cities that collect their own local sales taxes) in Colorado do charge a city sales tax on certain services. If you are doing business within one of these cities you should check with that city for further information.